

AMENDED IN ASSEMBLY MARCH 18, 2016

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

## ASSEMBLY BILL

**No. 2691**

---

**Introduced by Assembly Member Holden**

February 19, 2016

---

~~An act to amend Section 5000 of the Business and Professions Code, relating to accountants. An act to add Section 2607.5 to the Revenue and Taxation Code, relating to taxation.~~

### LEGISLATIVE COUNSEL'S DIGEST

AB 2691, as amended, Holden. ~~Accountants.~~ *Property taxation: Senior Citizen Monthly Property Tax Payment Program.*

*Existing property tax law specifies that all taxes on personal property and half of the taxes on real property are due and payable each November 1 and provides that these taxes are delinquent if not paid by each December 10. Existing property tax law specifies that the second half of taxes on real property are due each February 1 and provides that these taxes are delinquent if not paid by each April 10.*

*This bill would authorize a county board of supervisors to implement a Senior Citizen Monthly Property Tax Payment Program to authorize qualified taxpayers, as defined, to pay the ad valorem property tax owed on the qualified taxpayer's principal place of residence in monthly installments.*

~~Existing law, until January 1, 2020, establishes the California Board of Accountancy within the Department of Consumer Affairs. The board is responsible for the licensure and regulation of accountants and consists of licensed and nonlicensed appointed members.~~

~~This bill would make nonsubstantive changes to the provision establishing the board.~~

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1     SECTION 1. Section 2607.5 is added to the Revenue and  
2     Taxation Code, to read:

3     2607.5. (a) Notwithstanding any other law, a county board of  
4     supervisors may adopt a resolution or ordinance to implement a  
5     Senior Citizen Monthly Property Tax Payment Program, to  
6     authorize qualified taxpayers to pay the ad valorem property tax  
7     owed on the qualified taxpayer's principal place of residence in  
8     monthly installments.

9     (b) For purposes of this section, "qualified taxpayers" means  
10    a taxpayer who is 55 years of age or older.

11    SECTION 1. ~~Section 5000 of the Business and Professions~~  
12    ~~Code is amended to read:~~

13    ~~5000. (a) There is in the Department of Consumer Affairs the~~  
14    ~~California Board of Accountancy, which consists of 15 members,~~  
15    ~~7 of whom shall be licensees, and 8 of whom shall be public~~  
16    ~~members who shall not be licentiates of the board or registered by~~  
17    ~~the board. The board has the powers and duties conferred by this~~  
18    ~~chapter.~~

19    ~~(b) The Governor shall appoint four of the public members, and~~  
20    ~~the seven licensee members as provided in this section. The Senate~~  
21    ~~Committee on Rules and the Speaker of the Assembly shall each~~  
22    ~~appoint two public members. In appointing the seven licensee~~  
23    ~~members, the Governor shall appoint individuals representing a~~  
24    ~~cross section of the accounting profession.~~

25    ~~(c) (1) This section shall remain in effect only until January 1,~~  
26    ~~2020, and as of that date is repealed, unless a later enacted statute,~~  
27    ~~that is enacted before January 1, 2020, deletes or extends that date.~~

28    ~~(2) Notwithstanding any other provision of law, the repeal of~~  
29    ~~this section renders the board subject to review by the appropriate~~  
30    ~~policy committees of the Legislature. However, the review of the~~  
31    ~~board shall be limited to reports or studies specified in this chapter~~  
32    ~~and those issues identified by the appropriate policy committees~~

1 of the Legislature and the board regarding the implementation of  
2 new licensing requirements.

O